

**RESOLUTION NO. 07-88**

RESOLUTION OF THE MAYOR AND THE CITY COUNCIL OF THE CITY OF HIALEAH, FLORIDA SUPPORTING TAX RELIEF FOR LOW-INCOME SENIOR CITIZENS AND CONSIDERING THE IMPLEMENTATION OF THE ADDITIONAL HOMESTEAD EXEMPTION UPON EVALUATION OF ALL RELEVANT FINANCIAL FACTORS VIEWED IN THE FULL CONTEXT OF THE RESULTS OF THE REFERENDUM ON JANUARY 29, 2008 ON CONSTITUTIONAL AMENDMENTS RELATING TO TAX RELIEF AND OTHER LEGISLATIVE INITIATIVES THAT MAY BE ADOPTED IN THE 2008 LEGISLATIVE SESSION OF THE FLORIDA LEGISLATURE.

**WHEREAS**, pursuant to Hialeah Code § 86-176, the City of Hialeah in 1999 adopted an additional \$25,000 homestead exemption for City residents claiming a homestead exemption on the residents' permanent residence based on a household income of \$20,000 or less (adjusted annually based on the percentage change in the average cost-of-living index); and

**WHEREAS**, since 1999, eligible low-income seniors have received a \$50,000 homestead exemption; and

**WHEREAS**, in 2006, Florida voters approved an amendment to the Florida Constitution that would low local governments to increase the homestead exemption for low-income seniors from \$50,000 to \$75,000; and

**WHEREAS**, on January 29, 2008, a proposed amendment to the Florida Constitution will be presented to Florida voters that will provide a minimum homestead exemption for low-income seniors of \$100,000 and an increase of the homestead exemption equal to 75% of the first \$200,000 in just value, plus 15% of the next \$300,000 in just value with the choice to continue the existing Save Our Homes 3% assessment limitation to existing homeowners who are entitled to a homestead exemption (as of January 1, 2008); and

**WHEREAS**, due to the pending referendum that may provide a greater homestead exemption to low-income seniors and other residents and due to the complex nature of tax reform issues that may be considered in the next legislative session, the City

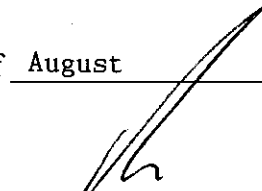
finds that while the objective is laudable, it is premature as well as more prudent to consider legislation at a time when the referendum is concluded and the 2008 legislative session is completed.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND THE CITY COUNCIL OF THE CITY OF HIALEAH, FLORIDA, THAT:

**Section 1:** The foregoing facts and recitations contained in the preamble to this resolution are hereby adopted and incorporated by reference as if fully set forth herein.

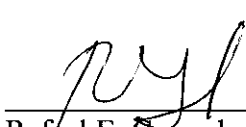
**Section 2:** The Mayor and the City Council hereby supports tax relief for low-income senior citizens and shall consider the implementation of the additional homestead exemption upon evaluation of all relevant financial factors viewed in the full context of the results of the referendum on January 29, 2008 on Constitutional Amendments relating to tax relief and other legislative initiatives that may be adopted in the 2008 legislative session of the Florida Legislature.

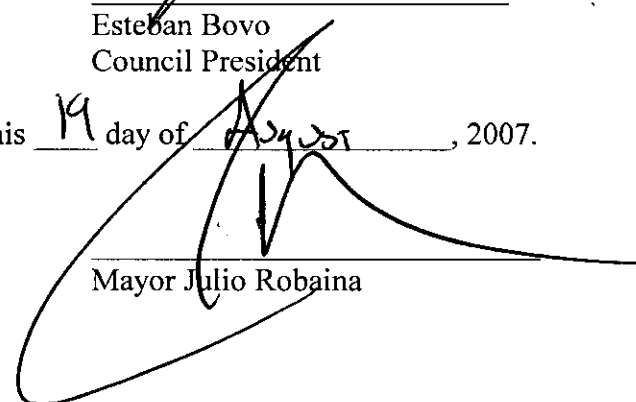
PASSED AND ADOPTED this 14<sup>th</sup> day of August, 2007.

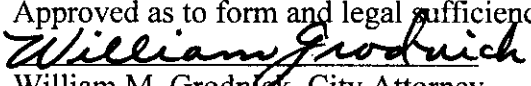
  
\_\_\_\_\_  
Esteban Bovo  
Council President

Attest:

Approved on this 19 day of August, 2007.

  
\_\_\_\_\_  
Rafael E. Granado, City Clerk

  
\_\_\_\_\_  
Mayor Julio Robaina

Approved as to form and legal sufficiency:  
  
\_\_\_\_\_  
William M. Grodnick, City Attorney

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Resolution was adopted by a unanimous vote with Councilmembers Bovo, Caragol, Casals-Muñoz, Gonzalez, Hernandez, Miel and Yedra voting "Yes".